

**OPINION**  
**51-147**

May 23, 1951 (OPINION)

SCHOOL DISTRICTS

RE: Powers of Directors in Special

You have requested an opinion from this office regarding the powers of the directors of a special school district. This question is propounded by you as you claim that statements are made that after a special school district is formed the officials of such school district have power to make excess levies, incur excessive indebtedness and burden the school district with excessive taxes.

In response to your request we wish to inform you that special school districts have limitations on levies and bonds cannot be sold except on a vote of the majority of the legal voters in such district. For that reason it is our opinion that there is no danger of excessive taxes under a special school district than is the fact under any other form of school organization.

You state that you have been informed that the officers of a special school district can engage a superintendent for as long a period as twenty years. We wish to inform you that that is not the law and that no contract for the engagement of a superintendent can extend more than three years.

ELMO T. CHRISTIANSON

Attorney General